EXHIBIT "16"

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

| |) Chapter 11 |
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| In re |) Case No. 02-10118 (MFW) |
| THE IT GROUP, INC., et al., |)) Jointly Administered |
| Debtors. |) |
| | Objection deadline: August 30, 2005 at 4:00 p.m Hearing Date: September 6, 2005 at 4:00 p.m. |

THE IT LITIGATION TRUST TRUSTEE'S (I) MOTION TO MODIFY THE RESERVE ORDER WITH RESPECT TO CLAIMS OF ACCARDI CLAIMANTS AND (II) RENEWED OBJECTION TO MOTION OF ACCARDI CLAIMANTS TO CONSOLIDATE PROOFS OF CLAIM WITH THE ACCARDI ADVERSARY PROCEEDING, FOR ORDER THAT NO APPEAL IS REQUIRED WITH RESPECT TO ANY ORDER SUSTAINING THE TRUSTEE'S 26TH OMNIBUS CLAIM OBJECTION, AND TO STAY ENFORCEMENT OF JUDGMENT OF DISMISSAL [Re: Docket Nos. 5344, 5814 & 5834]

The IT Litigation Trust (the "Trust"), successor to The IT Group, Inc. and its affiliated debtors (collectively, the "Debtors"), by and through its trustee, AlixPartners LLC (the "Trustee") and its undersigned counsel, hereby files its (i) motion (the "Motion") to Modify this Court's Order dated July 8, 2004 (the "Reserve Order") (D.I. 5344) granting the Trust's Motion For Authorization to (a) Reduce the Payable Amount of Certain Paid Claims, (b) Reduce the Reserve Amount for Certain Setoff Claims, and (c) Set a Maximum Reserve Amount for All Unresolved Secured, Administrative and Priority Claims, and (ii) renewed objection ("Renewed Objection") to the Motion To Consolidate Proofs Of Claim with The Accardi Adversary Proceeding, For Order That No Appeal Is Required With Respect To Any Order Sustaining The Trustee's 26th Omnibus Claim Objection, And To Stay Enforcement Of Judgment Of Dismissal (the "Renewed Stay Motion") filed by certain claimants and/or plaintiffs (collectively, the "Accardi Claimants") in two certain adversary proceedings styled John Accardi et al v. IT

Litigation Trust, Adv. No. 02-05486 (MFW) (the "Accardi Adversary") and The IT Group, Inc.,

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et al. v. Rochelle Bookspan, Adv. No. 02-4756 (MFW) (the "Bookspan Adversary," collectively, with the Accardi Adversary, the "Accardi Actions"), and in support of its Motion and Renewed Objection respectfully represents:

PRELIMINARY STATEMENT

- 1. Pursuant to the Reserve Order, the Trust volunteered over one year ago to hold the funds in the Schedule C-1 Reserve on account of the alleged priority Accardi claims (the "Accardi Claims"), (without being required to do so) until such time as the then pending appeal in the District Court was resolved. The District Court has since ruled against the Accardi Claimants by affirming the Bankruptcy Court's dismissal of the Accardi Actions. In doing so, the District Court upheld the Bankruptcy Court's determination that the Accardi Claims are not priority claims and in fact are entitled to nothing more than general unsecured status.
- Unless modified, the Reserve Order effectively grants the Accardi 2. Claimants a stay pending their appeal of the District Court Order to the Third Circuit. As demonstrated by the Trust's Renewed Objection below, the Accardi Claimants have not, and cannot, meet any of the requirements for a stay pending appeal, and therefore, are not entitled to such relief. Accordingly, as specifically contemplated in the Reserve Order, the Trust respectfully requests this Court modify the Reserve Order to permit the Trust to release those funds reserved on account of the Accardi Claims pursuant to Schedule C-1 thereof (the "Schedule C-1 Reserve")

BACKGROUND

3. On January 16, 2002 (the "Petition Date"), each of the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, et seq., as amended (the "Bankruptcy Code") with the United States Bankruptcy Court for

598347v1 2 61. Any further delay in distributions will impair the successful conclusion of these Cases and thus, harm the public interest. On that basis, this Court should deny the Renewed Stay Motion in the same manner and for the same reasons it denied the Accardi Claimants' First Stay Motion.

WHEREFORE, the Trustee respectfully requests the Court enter an order (i) granting the Trustee's Motion, (ii) authorizing the Trustee to release the funds in the Schedule C-1 Reserve, (iii) deny the Accardi Claimant's Renewed Stay Motion, and (iv) grant such other and further relief as is just and proper.

Dated: Wilmington, Delaware August 17, 2005

THE BAYARD FIRM

Rv.

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-and-

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COUNSEL FOR THE TRUST

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